Request No.: AG-2-1

Referring to Schedule KMA-1. Pages 1 and 2, please explain the reasons for the increase in congestion purchases from 2001 to 2002.

Response:

The increase in congestion purchases is reflective of the high levels of congestion in the New England-region bulk power grid. The higher costs that result from activities undertaken by the New England Independent System Operator ("ISO-NE") to relieve congestion are passed on to FG&E and other members of NEPOOL. During 2002, the ISO-NE signed Reliability Must-Run agreements with generators located in congested areas, in which the ISO-NE agreed to pay the generator's cost-of-service for the purpose of relieving transmission congestion. The ISO-NE determined that these agreements were necessary to maintain reliability. The ISO-NE also issued a major RFP (Request-For-Proposal) for load response in highly congested Southwestern Connecticut. In addition to these special items, the ISO-NE regularly incurred higher congestion costs during 2002. ISO-NE billed the cost of these items to FG&E (and others).

Person Responsible: Karen M. Asbury and David K. Foote

Request No.: AG-2-2

Referring to Schedule KMA-1. Pages 2 and 3, why are the congestion purchases exactly the same amount from November 2002 through February 2003?

Response:

The amounts shown for congestion purchases for each month from November 2002 through February 2003 are the same because each is an estimate.

FG&E projected that it would incur two forms of congestion costs: first, in the form of Congestion Uplift Charges and, second, in the form of Reliability Must-Run Agreements. The forecast for Congestion Uplift Charges for the period of October 2002 through February 2003 was calculated by taking the average Congestion Uplift Charge for the period from October 2001 through April 2002. The forecast for the Reliability Must-Run Agreements was calculated by taking the average of all charges for the period of January 2002 through August 2002. These averages were summed to calculate the Congestion Purchases estimate for the period of November 2002 through February 2003.

Person Responsible: Karen M. Asbury and David K. Foote

Request No.: AG-2-3

Referring to Schedule KMA-1. Page 3, why are the congestion purchases assumed to be zero for the last ten months of 2003?

Response:

Congestion purchases were assumed to be zero in the forecast for the filing (December 20, 2002) because NEPOOL Standard Market Design ("SMD") was expected to be implemented on March 1, 2003. Prior to SMD, the cost of transmission congestion was spread to all Regional Network Service ("RNS") customers under the NEPOOL Open Access Transmission Tariff. Effective March 1, 2003, the date on which SMD was implemented, the cost of transmission congestion will no longer be billed to RNS customers. From March 1, 2003 forward, the cost of transmission congestion will be paid by the Load Serving Entities which serve load in congested areas.

Person Responsible: Karen M. Asbury and David K. Foote

Request No.: AG-2-4

Referring to Schedule KMA-1, Page 4, please provide workpapers supporting the external transmission revenue for 2001 and 2002.

Response:

Attachment AG-2-4 provides support from data taken from FG&E's accounting records for the actual External Transmission revenues for the period January 2001 through September 2002. For the last three months of 2002, October 2002 through December 2002, External Transmission revenue was estimated, as shown on Schedule KMA-1, p. 7.

Person Responsible: Karen M. Asbury

Fitchburg Gas and Electric Light Company External Transmission Revenues January 2001 - September 2002

		e	_	_	2	0	e	0	_	0	~	_	0	_	2	7	٦.
•	I OCT	\$644,547.4	\$42,105.11	\$247.7	\$20,984.5	\$464,669.2	\$773,599.5	\$2,007.7	\$4,363.4	\$0.0	\$13,041.1	\$765.1	\$ 0.0	\$6,102.5	\$7,821.6	\$50,808.0	\$2,031,063,35
Dec-01	Actual	53,218.12	3,452.13	24.25	1,977.05	36,355.16	43,532.67	138.13	291.13	0.0	1,070.49	21.52	0.00	617.16	803.92	17,266.52	\$158,768,25
Nov-01	Actual	48,906.88	3,115.80	21.07	1,534.23	36,336.78	46,876.89	176.91	224.16	0.0	977.22	199.34	0.0	643.35	731.30	17,550.19	\$157,294.12
Oct-01	Actual		3,175.31													- 1	\$163,455.40
Sep-01	ACTUA	54,353.68	3,939.12	16.75	1,635.24	39,607.22	58,891.89	178.80	284.95	0.0	580.64	225.21	0.00	464.17	638.79	7,367.55	\$168,184,01
Aug-01	Actual	57,994.23	4,252.90	14.88	1,867.25	42,962.90	77,048.21	224.07	262.45	000	687.97	0.0	0.0	497.72	579.15	0.00	\$186,391.73
Jui-01	Actual	55,148.30	3,976.80	16.33	1,418.52	39,458.59	62,414.61	204.14	258.88	0.0	571.02	115.79	0.0	399.41	491.16	0.00	\$164,473.55
Jun-01	Actual	49,693.67	3,677.32	14.01	1,822.84	39,288.34	66,326.75	209.99	223.17	0.0	708.26	73.81	0.0	361.00	507.81	0.00	\$162,906.97
May-01		44,655.19	3,087.71	14.94	1,538.73	36,979.93	73,967.76	225.21	230.15	0.0	697.94	0.0	0.0	403.16	548.63	0.00	\$162,349.35
Apr-01	Actual	51,547.59	3,677.70 3,222.06 3,176.06 3,352.20	21.29	1,651.79	36,955.86	63,869.51	131.36	423.98	0.0	1,254.01	112.46	0.00	507.70	648.10	0.00	\$160,475.85
Mar-01	Actual	54,338.23	3,176.06	27.00	1,734.22	38,343.84	67,454.42	127.36	552.80	0.0	1,779.47	4.70	0.0	501.69	636.76	0.00	\$168,676.55
Feb-01	Actual	59,339.08	3,222.06	28.43	2,062.96	38,877.81	65,501.86	70.03	627.00	0.00	1,804.39	0.00	0.00	477.45	723.28	00:0	\$172,734.35
Jan-01	Actual	70,383.15	3,677.70	30.89	2,283.76	43,691.91	80,481.11	147.70	795.93	0.0	2,260.19	12.34	0.0	09.069	897.94	00.0	\$205,353.22
	REVENUES							⊊ €1							OL & Gen Dusk Ltg.	5	Total ET Revenues

Total		6 \$15,533.44													_	ŀ
Sep-02 Actual	20,801.9	1,641.16	6.7	591.3	19,571.8	108,070.8	66.5	103.2	0.0	209.7	0.0	0.0	314.6	227.0	(82,135.8	000, 000
Aug-02 Actual		1,827.39														
Jul-02 Actual	21,145.87	1,642.46	6.24	598.65	14,616.34	19,906.29	66.15	93.11	00.0	225.74	3.14	0.00	124.60	172.48	12,465.30	10 000 714
Jun-02 Actual	16,761.19	7 1,355.15	6.52	484.99	12,593.22	18,356.17	65.20	81.35	0.0	222.66	0.0	0.0	112.05	160.94	10,275.26	CE . E. 000
May-02 Actual	16,928.72	1,429.57	5.93	507.38	12,444.58	19,761.84	11.18	89.23	0.0	313.72	3.36	000	123.01	192.45	10,446.72	20 200
Apr-02 Actual	17,765.6	1,466.80	7.4	616.3	12,480.48	17,916.3	54.3	113.09	0.0	395.83	61.6	0.0	172.60	217.93	10,083.7	,, 020,000
Mar-02 Actual	17,687.79	1,462.42	8.80	623.78	12,324.04	15,786.93	20.67	123.06	0.00	395.31	8.11	0.0	160.70	193.55	9,639.34	020 101 50
Feb-02 <u>Actual</u>	19,909.36	1,519.87	9.36	80.699	12,921.49	12,554.84	25.23	165.14	0.0	592.94	0.0	0.0	168.83	243.01	8,409.52	TO 100 F 19
Jan-02 Actual	47,858.99	3,188.62	19.09	1,207.66	25,382.40	21,446.25	77.37	417.30	0.00	1,235.91	0.00	0.00	259.33	589.76	,216.9	6440 000 00
DEVEN	RES R1 ET	R-2 ET	R4ET	G-1 ET	G-2 ET	G3 ET	G4 ET	G5 ET	G6 ET	Housing Authority	Special Contracts	Energy Bank	OL & Mun. & St Ltg.	OL & Gen Dusk Ltg.	External Supplier Revenue	4-4-4

Commonwealth of Massachusetts Department of Telecommunications and Energy Fitchburg Gas and Electric Light Company Docket No: DTE 02-84

Attorney General Second Set of Information Requests

Request No.: AG-2-5

Referring to Schedule KMA-2, Pages 1, 2, and 3, please provide documentation supporting the internal transmission revenue requirements.

Response:

Please see FG&E's response to DTE-1-16, attached here for convenience, for documentation that supports FG&E's OATT revenue requirement (shown on Schedule KMA-2, pp. 1, 2 and 3) and FG&E's NEPOOL OATT of \$245,929 and \$256,510 (shown on Schedule KMA-2, pp. 2 and 3).

Please see Attachment AG-2-5 for documentation that supports FG&E's NEPOOL OATT of \$195,165 and \$239,521 (shown on Schedule KMA-2, pp. 1 and 2).

Attachment AG-2-5, pp. 1-18, supports the NEPOOL OATT cost effective June 1, 2000 as summarized below:

 NEP PTF RR
 \$153,924

 NEPOOL PTF RR
 \$42,041

 Total
 \$195,965

Attachment AG-2-5, pp. 19-36, supports the NEPOOL OATT cost effective June 1, 2001 as summarized below:

 NEP PTF RR
 \$190,113

 NEPOOL PTF RR
 \$49,408

 Total
 \$239,521

Person Responsible: Karen M. Asbury

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

Shading denotes an input

Submitted on:		15-Mav-00
Revenue Requirements for (year):	Ö	Calendar Year 1999
Customer:	Fitchburg Gas and I	Fitchburg Gas and Electric Light Company
Customer's NABs Number:		38
Name of Participant responsible for customer's billing:	New En	New England Power Company
DUNs number of Participant responsible for customer's billing:		00-695-2881
	Pre-97 Revenue Requirements	Post-97 Revenue <u>Requirements</u>
Total of Attachment F - Sections A through I	153,924 (a)	6)
Total of Attachment F - Section J - Support Revenue	(9) 0	(6)
Total of Attachment F - Section K - Support Expense	(3) 0	(£)
Total of Attachment F - Section (L through O)	(a)	()
Sub Total - Sum (A through I) - J + K + (L through O)	153,924 (e)=(a)-(b)+(c)+(d)	(p)+(
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:	equirements ons under the Tariff:	153,924 (k) = (e) + (i)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	n above)	(9) 0
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	m abovė-)	(6) 0
Total of Attachment F - Section K - Post-96 Support Expense (from above)	ım above)	(t) O
Voting Share Total for Participant's R Value: (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)	Restated NEPOOL Agreement)	153,924 (n=(n)+tb)+(g)+(n)

Sheet: Worksheet 1 Sheet: Sheet 1	sheet 1 Shading denotes an input		Fitchburg Gas and Electric Light Company Annual Revenue Requirements of PTF Facilities for costs in 1999 PRE-1997	ric Light Company ents of PTF Facilities 1999 97	PTF Revenue Requirements Worksheet 1 of 8	₩ eo
	I. INVESTMENT BASE	Attachment F Reference	FGRE	Total	Reference	
	Transmission Plant	(A)(1)(a)	1,447,260	1.447.260	Worksheet 3. line 1 column 5	
	General Plant	(A)(1)(b)	1,410	1,410	Worksheet 3, line 2 column 5	
	Plant Held For Future Use	(A)(1)(c)	32	32	Worksheet 3, line 4 column 5	
	Total Plant (Lines 1+2+3)		1,448,702	1,448,702		
	Accumulated Depreciation	(A)(1)(d)	654,516	654,516	Worksheet 3, line 7 column 5	
	Accumulated Deferred Income Taxes	(A)(1)(e)	305,045	305,045	Worksheet 3, line 10 column 5, Changed Formula to +, not -	
	Loss On Reacquired Debt	(A)(1)(A)	0	0	Worksheet 3, line 11 column 5	
	Other Regulatory Assets	(A)(1)(g)	94,434	94,434	Worksheet 3, line 14 column 5	
	Net Investment (Line 4-5-6+7+8)		583,575	583,575		
	Prepayments	(A)(1)(h)	2,836	2.836	Worksheet 3. line 15 column 5	
	Materials & Supplies	(A)(1)(i)	3.338	3.338	Worksheet 3 line 16 column 5	
	Cash Working Capital	(A)(1)(J)	4,023	4,023	Worksheet 3, line 23 column 5	
	Total Investment Base (Line 9+10+11+12)		593,772	593,772		
=	REVENUE REQUIREMENTS Investment Return and Income Taxes	(74 004	7,004		
	Depreciation Expense	€ €	30.367	14,991	Worksheet 2 Worksheet 4 line 3 column 5	
	Amortization of Loss on Reacquired Debt	<u> </u>	0	0	Worksheet 4 line 4 column 5	
	Investment Tax Credit	0	(1,716)	(1,716)	Worksheet 4, line 5 column 5	
	Property Tax Expense	Œ)	17,942	17,942	Worksheet 4, line 8 column 5	
	Payroll Tax Expense	(£)	160	160	Worksheet 4, line 17 column 5	
	Operation & Maintenance Expense	(9)	25,874	25,874	Worksheet 4, line 13 column 5	
	Administrative & General Expense	Ē	6,306	908'9	Worksheet 4, line 16 column 5	
	Transmission Related Integrated Facilities Charge	€	0	0	Worksheet 7	Ī
	Transmission Support Revenue	5	0	0	Worksheet 7	
	Transmission Support Expense	Ŝ	0	0	Worksheet 7	
	Transmission Related Expense from Generators	3	0	0	Worksheet 7	36
	Fransmission Related Taxes and Fees Charge	€ (0 (0		
	Transmission Rents Received from Electric Property	<u> </u>	> C			
)				
	Total Revenue Requirements (Line 14 thru 28)		153,924	153,924		

Fitchburg Gas and Electric Light Company Annual Revenue Requirements for costs in 1999

Shading denotes an input

Sheet: Worksheet 2

EQUITY	0.18% 5.33%	5.51%										Fax Rate		65			Att Pag	achm e 3 o	ent A f 36	\G-2	-5	
COST OF CAPITAL	3.88% 0.18% 5.33%	9.39%										State Income Tax Rate		0.065								
COST OF CAPITAL	7.60% 6.90% 11.50%					Tax Rate	Tax Rate)					ne Tax)*	ax Rate))*	(
CAPITALIZATION RATIOS	51.02% 2.67% 46.31%	100.00%				Federal Income Tax Rate	Federal Income Tax Rate	0.34	0.34			Federal Income Tax	State Income Tax Rate	0.0268961	0.065							
- 1	'	II				×		×				+		+								
						PTF Inv. Base)		593,772				PTF Inv. Base)		593,772								
						Eq. AFUDC of Deprec. Exp.) /		/(0			Eq. AFUDC	of Deprec. Exp) /		/(0						-		
						PTF Inv. (Tax Credit +		(1,716) +			PTF Inv.	(Tax Credit +		+ (1,716) +						From Worksheet 1		To Worksheet 1
CAPITALIZATION 12/31/99*	\$ 44,000,000 2,301,919 39,942,361	\$ 86,244,280			0.0939	(R.O.E. + (1	(0.0551 +(-	0.0268961		R.O.E. +	-	(0.0551 +(-	0.0054994	0.1262955		(PTF)	\$ 593,772	0.1262955	74,991
		Z			11	11		11		H		11		H		II	= =					ne Taxes
	LONG-TERM DEBT PREFERRED STOCK COMMON EQUITY	TOTAL INVESTMENT RETURN	*See Workpaper 2	Cost of Capital Rate=	(a) Weighted Cost of Capital	(b) Federal Income Tax						(c) State Income Tax					(a)+(b)+(c) Cost of Capital Rate			INVESTMENT BASE	x Cost of Capital Rate	= Investment Return and Income Taxes

Fitchburg Gas and Electric Light Company

Sheet	Sheet: Worksheet 3		Fitchb	Fitchburg Gas and Electric Light Company	etric Light Co	mpany	PTF Revenue Requirements Worksheet 3 of 8	
	Shading denotes an input		(S)		4)	į		
Line No.	Ē	(1) Total	Wage/Plant Allocation Factors	(3) = (1)*(2) Transmission Allocated	PTF Allocation Factor (b)	(5) = (3)*(4) PTF Allocated	FERC Form 1 Reference for col (1)	
9 7 7	Iransmission Plant Transmission Plant General Plant Total (line 1+2)	1,169,560	0.8011% (a)	69E'6	15.0517%	1,447,260 1,410 1,448,670	Line 1, Worksheet 5 Page 207.83g	
4	Transmission Plant Held for Future Use	214		214	15.0517%	32	Page 214	
7 6 5	Transmission Accumulated Depreciation Transmission Accum. Depreciation General Plant Accum.Depreciation Total (line 5+6)	4,340,786 956,761	0.8011% (a)	4,340,786 7,665 4,348,451	15.0517% 15.0517%	653,362 1,154 654,516	Page 219.23b Page 219.25b	
8 6 0	<u>Transmission Accumulated Deferred Taxes</u> Accumulated Deferred Taxes (281-283) Accumulated Deferred Taxes (190) Total (line 8+9)	14,557,973 330,607	14.2447% (c) 14.2447% (c)	2,073,740 47,094 2,120,834	15.0517% 15.0517%	312,133 7,088 305,045	Page 275.2k + 277.9k (d) Page 234.8c (d) Changed Formula	
*-	Transmission loss on Reacquired Debt	0	14.2447% (c)	0	15.0517%	0	Page 111.65d	
2 E 4 E	Other Regulatory Assets FAS 106 FAS 109 Other Regulatory Liabilities (254.DK) Total (line 12+13+14)	0 4,404,439 0 4,404,439	0.8011% (a) 14.2447% (c) 14.2447% (c)	0 627,399 0 0 627,399	15.0517% 15.0517% 15.0517%	0 94,434 0 94,434	Page 232.30e Page 233.1f - 269.1f (d)	
16	Transmission Prepayments	2,352,260	0.8011% (a)	18,844	15.0517%	2,836	Page 110.46d*p.200.8.c/p.200.8.b	
17	Transmission Materials and Supplies	22,179		22,179	15.0517%	3,338	Page 227.8c	
2 2 2 2 5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Cash Working Capital Operation & Maintenance Expense Administrative & General Expense Transmission Support Expense Subtotal (line 19+20+21) Total (line 22 * line 23)					25,874 6,306 0 32,180 0.125 4,023	Worksheet 1, Line 20 Worksheet 1, Line 21 Worksheet 1, Line 24 x 45 / 360	rage 4 of 36
	(a) Worksheet 5 of 8, line 11							

⁽a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Electric Only (Gas Portion Removed)

PTF Revenue Requirements		FERC Form 1 Reference for col (1)	Page 336.7b Page 336.9b	Page 117.58c	Page 266.8f	Page 263i, lines 15, 16, 17, 18, & 23 Page 262-263	Page 321.100b Page 321.88b Page 321.84b Page 321.85b & .90b	Page 323.168b Page 323.156b Page 323.162b Page 323.162b	Footnote (d)		Page 263.6g + 263.7g Page 263.2g + 263.3g + 263.3g Page 263.10g + 263.11g + 263.12g Page 263.14g Page 263.2g	
light Company		(5) = (3)*(4) PTF Allocated	30,281 86 30,367	0	1,716	17,942 0 17,942	318,555 291,678 1,003 0 25,874	5,552 754 0 0 0 0 6,306	160			
and Electric I	<u>4</u>	PTF Allocation Factor (b)	15.0517% 15.0517%	15.0517%	15.0517%	15.0517% 15.0517%	0.150517 0.150517 0.150517 15.0517%	15.0517% 15.0517% 15.0517% 15.0517%	15.0517%			
Fitchburg Gas and Electric Light Company		(3) = (1)*(2) Transmission Allocated	201,183	0	11,404	() 119,200 () 0 119,200	2,116,406 1,937,844 6,667 171,895	(a) 36,885 (c) 5,011 (c) 0 (c) 0	1,064			
	©	Wage/Plant Allocation Factors	0.8011% (a)	14.2447% (c)	14.2447% (c)	14.2447% (c) 0.8011% (a)		0.8011% (a) 14.2447% (c) 14.2447% (c)	0.8011% (a)			o Line 23
		(1) Total	201,183 71,665	0	80,057	836,802 0	2,116,406 1,937,844 6,667 171,895	4,777,994 35,179 127,746 10,779 4,604,290 35,179 0 0	132,763	,263.1i	2,969 204,862 0 10,498 864 (86,449)	132,763 To Line 23
:	Sheet: Worksheet 4 Shading denotes an input		<u>Depreciation Expense</u> Transmission Depreciation General Depreciation Total (line 1+2)	Amortization of Loss on Reacquired Debt	Amortization of Investment Tax Credits	<u>Property Taxes</u> Transmission Property Taxes General Property Taxes Total (line 6+7)	Transmission Operation and Maintenance Operation and Maintenance Transmission of Electricity by Others - #565 Load Dispatching -#561 **Station Expenses & Rents- #562 #567 O&M less lines 10, 11 & 12	Transmission Administrative and General Administrative and General less Property insurance #824) less Regulatory Commission Expenses (#928) less General Advertising Expense (#930.1) Subtotal [line 14 minus (15 thru 17)] PLUS Property Insurance also, using Plant Albocation PLUS Regulatory Comm. Etp. (FERC Assessments) PLUS Trans. Related General Advertising Expense Total A&G. [line 18 plus (19 thru 21)]	Payroli Tax Expense	(a) Worksheet 5 of 8, line 11 (b) Worksheet 5 of 8, line 3 (c) Worksheet 5 of 8, line 16 (d) Payroll taxes FERC Form 1, page 263.i,263.1i	Federal Unemployment FICA Medicare State Unemployment MA Universal Health Payroll Taxes Capitalized	Total
:	Sheet: V	Line So	- 0 B	4	ĸ	9 / 8	9 1 1 1 5 5 £	14 16 17 18 19 20 20 22	23			

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

PTF Revenue Requirements Worksheet 5 of 8

Shading denotes an input

Sheet: Worksheet 5

Page 207.53g + 207.53e (a) Page 354.25b + Line 5 Worksheet 3, Line 2 Worksheet 6 of 8 Worksheet 6 of 8 Page 207.53g (a) See Workpaper 1 Page 354.24b Page 207.88g Page 354.19b FERC Form 1 Reference 14.2447% 0.8011% 15.0517% 89,415 8,671 8,671 1,171,826 1,082,411 9,615,252 9,624,621 67,566,142 9,615,252 1,447,260 FG&E Transmission Wages and Salaries Allocation Factor Total Transmission Wages and Salaries (Line 4 + Line 5) plus Transmission-Related General Plant (Line 2 of Wkst. 3) Total Wages and Salaries net of A&G (Line 7 - 8 + 9) Affiliated Company Transmission Wages and Salaries Affiliated Company Wages and Salaries less A&G PTF Transmission Plant Allocation Factor Administrative and General Wages and Salaries = Revised Numerator (Line 12 + Line 13) Direct Transmission Wages and Salaries Percent Allocation (Line 14 / Line 15) Percent Allocation (Line 6/Line 10) Percent Allocation (Line 1/Line 2) **Total Transmission Investment** Total Transmission Investment PTF Transmission Investment Plant Allocation Factor Total Wages and Salaries Total Plant in Service 7 8 9 5 9 5 7 2 4 6 0 Ξ **5** ε 4 Line ģ

(a) In 1999, FG&E reclassed certain transmission plant to distribution. Corresponding changes to other accounts (for example, transmission depreciation) were not made until January 1, 2000. Therefore, this amount represents total transmission plant assuming the reclassification was not made in 1999.

Affiliated Company Wages and Salaries

Worksheet 6 of 8 Attachment AG-2-5 Page 7 of 36

PTF Revenue Requirements

Shading denotes an input

Line	_	FG&E	
"Affiliated" Trans #560 - 573	smission Wages and Salaries		
1	560	0	
2	562	0	
3	564	0	
4	566	0	
5	568	0	
6	569	0	
7	570	0	
8	571	0	
9	572	0	
10	573	0	
11 = 1 thru 10	Total Transmission	0	
	liated" Wages and Salaries Administrative and General Salaries	0	
40		^	
13	920	0	
14	921 923	0 0	
15 16	923 925	0	
17	926	0	
18	928	0	
19	930	0	
20	935	0	
21 = 13 thru 20		0	
22 = 12 less 21	Total "Affiliated" less A&G	0	

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1 lines 23 and 24

PTF Supporting Facilities			5 1	rG&E	2	IOIAL
345 kV Sherman - Medway 336 line 115 kV Somerville 402 Substation 115 kV Somerville 402 Substation 116 st V Somerville 402 Substation 346 kV Golden Hills - Mystic 380 (xdy) line 116 344 kV North Cambridge 509 Substation 346 kV Substation 346 kV stable - Medway 345 kV breader 116 kV Milbury-Medway 345 kine 345 kV Valpole 331 line 345 kV Valpole - Medway 342 line 345 kV Valpole - Medway 342 line 345 kV Valpole - Medway 342 line 345 kV Valpole - Medway - Bridgewater - 345 line 345 kV Maine Valve - Valpole - 331 line 345 kV Maine Valve - Valpole - 331 line 345 kV Maine Valve - Valpole - 331 line 345 kV Maine Valve - Valpole - 331 line 345 kV Maine Valve - Valpole - 331 line 345 kV Maine Valve - Valpole - 331 line 345 kV Maine Valve - Valpole - 331 line 345 kV Maine - Valve - Valpole - 331 line 345 kV Maine - Valve - Valpole - 331 line 345 kV Tewksbury - Valve -	Participant	PTF Supporting Facilities	Revenues	Expenses	Revenues	Expenses
	001		(a)	(a)	(a)	(g)
	BECO	345 kV Sherman - Medway 336 line				
		115 kV Somerville 402 Substation				
		115/345 kV North Cambridge 509 Substation			THE RESERVE AND LOSS OF THE PARTY AND LOSS O	
		345 kV Golden Hills -Mystic 389 (x&y) line				
HQ Phase II - AC in MA 345 kV "stabilizer" 342 line 345 kV Walpole - Medway 325 line 345 kV Carver - Walpole 331 line 345 kV Carver - Walpole 331 line 345 kV Jordan Rd - Canal 342 line 345 kV Jordan Rd - Canal 342 line 345 kV Pilgrim-Bridgewater - 355 line 345 kV Myles Standish - Canal 342 line 345 kV Myles Standish - Canal 342 line 345 kV Myman 164-167 lines 345 kV Maine Yankee transmission 115 kV Maine Yankee transmission 345 kV Medway - Bridgewater 344 Lin Northern Rhode Island transmission 345 kV Medway - Bridgewater 344 Lin Northern Rhode Island transmission 345 kV Sandy-Tewksbury 337 line 345 kV Sandy-Tewksbury 337 line 345 kV Sandy-Tewksbury 338 line 115 kV Tewksbury - Woburn M139 line 115 kV Tewksbury - Woburn M139 line 115 kV Tewksbury - Woburn M139 line 115 kV Golden Hills-Mystic 349 line 345 kV Golden Hills-Mystic 349 line 345 kV Sandy-Tewksbury 334 115 kV Read - Washington V148 line 115 kV Read - Washington V148 line Fairmont 115 kV Substation 345 kV Millstone-Manchester 310 line UI Substations Black Pond		West Medway 345 kV breaker				
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345 KV "stabilizer" 342 line 345 KV Walpole - Medway 325 line 345 KV Carver - Walpole 331 line 345 KV Jordan Rd - Canal 342 line 345 KV Jordan Rd - Canal 342 line 345 KV Pilgrim-Bridgewater - 355 line 345 KV Buxton-South Gorham 386 line 115 KV Wyman 164-167 lines 345 KV Maine Yankee transmission 345 KV Maine Yankee transmission Chester SVC Comerford 115 KV Substation 345 KV Sandy-Tewksbury 337 line 345 KV Substation 115 KV Tewksbury - Woburn M139 line 115 KV Sandy-Tewksbury 384 115 KV Sandy-Tewksbury 384 115 KV Substation 345 KV Sada - Vlashington V148 line 345 KV 363, 369 and 394 Seabrook line Fairmont 115 kV Substation 345 KV Millstone-Manchester 310 line UI Substations Black Pond		HQ Phase II - AC in MA				
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Ul Substations Black Pond		345 kV Millstone-Manchester 310 line				
Black Pond		Ul Substations				
		Black Pond				

Amount by which Support Expense exceeds Support Revenues (To Worksheet 3, Line 21, Column 5)

Summary of Fitchburg Gas and Electric Light Company System Monthly Coincident Peaks for 1999 (Megawatts)

Shading denotes an input

DEC '99	20 18:00	78
OCT '99 NOV '99	29 18:00	75
OCT '99	27 20:00	89
SEP '99	9 15:00	78
AUG '99	2 15:00	75
66, JNr	6 14:00	88
66, NOr	28 15:00	83
APR '99 MAY '99 JUN '99 JUL '99	24 17:00	73
APR '99	13 21:00	72
99	11 19:00	82
FEB '99 MAI	22 19:00	84
99. NAL	y 14 r 18:00	91
1	Day Hour]]

FG&E

Annual FG&E System Average 12 CP Load 79

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

	15-May-00	Calendar Year 1999	Fitchburg Gas and Electric Light Company	38	New England Power Company	00-695-2881	Post-97 Revenue <u>Requirements</u>	6	(6)	٤	6	(c)+(d)	42,041 (t) = (e) + (b)	255 (b)	(6) O	(£ 0	42,296 (ŋ=(ハ+tɔ)+(g)-(n)
			Fitchburg Gas and		New E		Pre-97 Revenue Requirements	663 (a)	255 (b)	41,633 (c)	(e) O	42,041 (e)=(a)-(b)+(c)+(d)	Requirements ttions under the Tariff.	om above)	rom above-)	from above)	te Restated NEPOOL Agreemen
Shading denotes an input	Submitted on:	Revenue Requirements for (year):	Customer:	Customer's NABs Number:	Name of Participant responsible for customer's billing:	DUNs number of Participant responsible for customer's billing:		Total of Attachment F - Sections A through I	Total of Attachment F - Section J - Support Revenue	(changed sign to *, not ·) Total of Attachment F - Section K - Support Expense	Total of Attachment F - Section (L through O)	Sub Total - Sum (A through I) - J + K + (L through O)	Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:	Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	Total of Attachment F - Section K - Post-96 Support Expense (from above)	Voting Share Total for Participant's R Value: (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)

Reference FO&E Total Total	Shading denotes an input	Attachment F	for costs in 1999 PRE-1997	n 1999 997	
(A/11/le) (A/1	VESTMENT RASE	Reference	FG&E	Total	Reference
to Use (A/(1)(b) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ansmission Plant	(A)(1)(a)	0	0	Worksheet 3, line 1 column 5
(A)(1)(a) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	neral Plant	(A)(1)(b)	0	0	Worksheet 3, line 2 column 5
(A)(1)(d) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Int Held For Future Use	(A)(1)(c)	0	0	Worksheet 3, line 4 column 5
(A)(1)(d) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	l otal Plant (Lines 1+2+3)		>		
(A)(1)(e) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	cumulated Depreciation	(A)(1)(d)	0	0	Worksheet 3, line 7 column 5
cony Assets (A/(1)(1) 0 0 cony Assets (A/(1)(1) 0 0 stment (Line 4-54-7-4) (A/(1)(1) 0 0 popilies (A/(1)(1) 0 0 Capital (A/(1)(1) 0 0 capital (A/(1)(1) 5,172 5,172 capital (A/(1)(1) 0 0 0 capital (A/(1)(1) (B/(1)(1) 0 0 0 capital (A/(1)(1) (B/(1)(1) 0 0 <td< td=""><td>cumulated Deferred Income Taxes</td><td>(A)(1)(e)</td><td>0</td><td>0</td><td>Worksheet 3, line 10 column 5, Changed Formula to +, not -</td></td<>	cumulated Deferred Income Taxes	(A)(1)(e)	0	0	Worksheet 3, line 10 column 5, Changed Formula to +, not -
topy Assets (A)(1)(1) 0 0 streent (Line 4-5-47-4) (A)(1)(1) 0 0 upplies (A)(1)(1) 0 0 o Capital (A)(1)(1) 5,172 5,172 estiment Base (Line 9+10+11+12) 5,172 5,172 EQUIREMENTS (A) 663 663 Expense (B) 0 0 Expense (B) 0 0 Expense (F) 0 0 Changed Expense (F) 0 0 Related Integrated Facilities Charge (H) 0 0 Support Revenue (H) 0 0 Support Revenue (H) 0 0 Support Revenue (H) 0 0	ss On Reacquired Debt	(A)(1)(f)	0	0	Worksheet 3, line 11 column 5
estment (Line 4-5-6-7-4) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ther Regulatory Assets	(A)(1)(g)	0	0	Worksheet 3, line 14 column 5
estment Base (Line 9+10+11+12) EQUIREMENTS EXPRISE (I)	Net Investment (Line 4-5-6+7+8)		0	0	
Settment Base (Line 9+10+11+12)	epayments	(A)(1)(h)	0	0	Worksheet 3, line 15 column 5
Base (Line 9+10+11+12) 5,172 5,172 5,172 MENTS 663 663 663 d Income Taxes (A) 663 663 d Income Taxes (B) 0 0 t Come Taxes (B) 0 0 t Come Taxes (B) 0 0 t Come Expense (C) 0 0 t Come Expense (C) 0 0 t Revenue (D) 0 0 t Revenue (D) 0 0 t Revenue (L) 0 0 I Taxes and Fees Charge (M) 0 0 I Taxes and Fees Charge (M) 0 0 Acceived from Electric Property (O) 0 0 Acceived from Electric Property (O) 0 0	aterials & Sumilies	(A)(1)(i)	0	0	Worksheet 3, line 16 column 5
E E E E E E E E E E	ash Working Capital	(A)(1)(b)	5,172	5,172	Worksheet 3, line 23 column 5
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e Taxes (A) 6663 663 quired Debt (C) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					
e Taxes (A) 663 663 e Taxes (B) 0 0 0 equired Debt (C) 0 0 0 0 Quired Debt (C) 0 0 0 0 E (E) 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 Ted Facilities Charge (H) 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 0 0 0 Ted Facilities Charge (H) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	VENUE REQUIREMENTS				
(B) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	restment Return and Income Taxes	€	663	663	Worksheet 2
(C) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	preciation Expense	(<u>@</u>	0	0	Worksheet 4, line 3 column 5
(E) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	nortization of Loss on Reacquired Debt	(<u>(</u>	0	0	Worksheet 4, line 4 column 5
(F) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	vestment Tax Credit	<u> </u>	0	0	Worksheet 4, line 5 column 5
(F) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	operty Tax Expense	Œ	0	0	Worksheet 4, line 8 column 5
(G) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	lyroll Tax Expense	E	0	0	Worksheet 4, line 17 column 5
(H) 0 0 0 0 0 (255) (255) (255) (255) (257	peration & Maintenance Expense	<u>(</u>	0	0	Worksheet 4, line 13 column 5
(l) 0 0 0 0 (255) (255) (255) (255) (255) (255) (255) (255) (1) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Iministrative & General Expense	Ē	0	0	Worksheet 4, line 16 column 5
(J) (255) (2	ansmission Related Integrated Facilities Charge	€	0	0	Worksheet 7
from Generators (K) 41,633 41,633 d Fees Charge (L) 0 0 Under NEPOOL Tariff (N) 0 0 om Electric Property (O) 0 0	ansmission Support Revenue	5	(255)	(255)	Worksheet 7
(L) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ansmission Support Expense	Š	41,633	41,633	Worksheet 7
(M) 0 L Tariff (N) 0 operty (O) 0	ansmission Related Expense from Generators	.	0	0	Worksheet 7
0 0 Property (0) 0	ansmission Related Taxes and Fees Charge	Œ	0	0	
Property (O) 0	evenue for ST Trans. Service Under NEPOOL Tariff	Ź	0	0	
	ansmission Rents Received from Electric Property	0	0	0	
otal Revenue Requirements (Tine 14 thru 28)	Total Revenue Requirements (Line 14 thri 28)		470 67	2000	

Fitchburg Gas and Electric Light Company Annual Revenue Requirements for costs in 1999

Shading denotes an input

Sheet: Worksheet 2

EQUITY PORTION	0.18%	5.51%								Tax Rate		0.065			At Pa	tach ge 1	ment 2 of 3	AG-:	2-5		
COST OF	3.88% 0.18% 5.33%	9.39%								* State Income Tax Rate											
COST OF	7.60% 6.90% 11.50%					Tax Rate)	ימי				ax Rate)	*(81									
CAPITALIZATION RATIOS	51.02% 2.67% 46.31%	100.00%				Federal Income Tax Rate		0.34		Federal Income Tax	State Income Tax Rate	0.0283848	0.065								
·	·					×	ı	×		+		+	•								
						Sase)		7		(ase		2									
						PTF Inv. Base)		5,172		DTE Inv. Base)		5,172									
						/ (d		/ (0		\ -		/(0									
						Eq. AFUDC of Deprec. Exp)	,			Eq. AFUDC									_		
						+		+		+		+							Worksheet 1		neet 1
						PTF Inv. (Tax Credit		0		PTF Inv.		0					•		From Wor		To Worksheet 1
8	8 6 2	ല			<u></u>			+	8	,		+		38		<u>88</u>		1		98	663 T
CAPITALIZATION 12/31/99*	44,000,000 2,301,919 39,942,361	86,244,280			0.0939	R.O.E. +	-	0.0551	0.0283848	Н		0.0551	-	0.0058038		0.1280886		(PTF)	5,172	0.1280886	96
CAPIT,	*	8				\mathbf{x}	_		,	α.			_						€9		
	v	•			II	н		H	II	II		11		H		II					Taxes
	LONG-TERM DEBT PREFERRED STOCK COMMON EQUITY	TOTAL INVESTMENT RETURN	*See Workpaper 2	Cost of Capital Rate≖	(a) Weighted Cost of Capital	(b) Federal Income Tax				(c) State Income Tex						(a)+(b)+(c) Cost of Capital Rate			INVESTMENT BASE	x Cost of Capital Rate	= Investment Return and Income Taxes

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⁽a) Worksheet 5 of 8, line 11 (b) Worksheet 5 of 8, line 3 (c) Worksheet 5 of 8, line 16 (d) Electric Only (Gas Portion Removed)

ents of 8	ਰੀ				_	8				3.7g 3.3g	65.7	
PTF Revenue Requirements Worksheet 4 of 8	FERC Form 1 Reference for col (1)	Page 336.7b Page 336.9b	Page 117.58c	Page 266.8f	Page 262i-263i (e) Page 262-263	Page 321.100b Page 321.88b Page 321.84b Page 321.85b & .90b	Page 323.168b Page 323.156b Page 323.160b Page 323.162b	rage 330.40	(2)	Page 263.6g + 263.7g Page 263.2g + 263.3g	Page 263.10g + 263.1 Page 263.14g Page 263.22g	
Fitchburg Gas and Electric Light Company (4)	(5) = (3)*(4) PTF Allocated	#DIV/0; #DIV/0;	#DIV/0i	#DIV/0i	#DIV/IG #DIV/IG #DIV/IG	10/AIG# 0 10/AIG# 10/AIG#	10/NIG# 10/NIG#	#DIVO: #DIVO: #DIVO:	#DI VO!			
and Electric (4)	PTF Allocation Factor (b)	#DIV/0i #DIV/0i	#DIV/0i	#DIV/0i	#DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0!	io/AiG#	io/\io \io \io \io \io \io \io \io \io \io				
Fitchburg Gas	(3) = (1)*(2) Transmission Allocated	0 (10/AIG#	i0/AIQ# (:	i0/AiG# (:	#DIV/0! #DIV/0!	000		(c) #DIV/0! #DIV/0! #DIV/0!	(a)			
(2)	Wage/Plant Allocation Factors	#DIV/0! (a)	(c) i0//\ld#	#DI///0i (c)	#DIV/0! (c) #DIV/0! (a)			(c) 10/\\\C#			To Line 23	>1 DE 10 DE
	(1) Total	00	0	0	00	000	0000	000		0000		
Sheet: Worksheet 4 Shading denotes an input		Depreciation Expense Transmission Depreciation General Depreciation Total (line 1+2)	Amortization of Loss on Reacquired Debt	Amortization of Investment Tax Credits	Property Taxes Transmission Property Taxes General Property Taxes Total (line 6+7)	Transmission Operation and Maintenance Operation and Maintenance Transmission of Electricity by Others - #555 Load Dispatching - #561 **Station Expenses & Rents - #521#57 O&M less lines 10, 11 & 12	Transmission Administrative and General Administrative and General less Property Insurance (#924) less Regulatory Commission Expenses (#928) less General Advertising Expense (#920.1) Subtotal [line 14 minus (15 thru 17)] PLUS Property Insurance also, using Plant Adocator Plant 1800 plant Adocator Plant Adocato	PLUS Traguatory comm. Exp. (FER. Assessments) PLUS Trans. Related General Adventaing Expense Total A&G [line 18 plus (19 thru 21)] Davroll Tay Expense	(a) Worksheet 5 of 8, line 11 (b) Worksheet 5 of 8, line 3 (c) Worksheet 5 of 8, line 16 (d) Payroll taxes FERC Form 1, page 263.i, 263.1i	Federal Unemployment FICA Medicare	State Unemployment MA Universal Health Payroll Taxes Capitalized Total	(e) Electric Only (Gas Portion Removed)
Sheet:	Line	- 0 B	4	S	9 2 8	e 0 1 1 2 5 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1	44 64 77 81 81	3 22 8	1			

⁽e) Electric Only (Gas Portion Removed)** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Sheet: Worksheet 5
Shading denotes an input

Line No.			FERC Form 1 Reference
	PTF Transmission Plant Allocation Factor	FG&E	
- 7	PTF Transmission Investment Total Transmission Investment	00	See Workpaper 1 Page 207.53g
က	Percent Allocation (Line 1/Line 2)	#DIV/0i	
	Transmission Wages and Salaries Allocation Factor		
4 v o	Direct Transmission Wages and Salaries Affiliated Company Transmission Wages and Salaries Total Transmission Wages and Salaries (Line 4 + Line 5)	0 0	Page 354.19b Worksheet 6 of 8
7 8 9	Total Wages and Salaries Administrative and General Wages and Salaries Affiliated Company Wages and Salaries less A&G Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	0 0 0	Page 354.25b + Line 5 Page 354.24b Worksheet 6 of 8
	Percent Allocation (Line 6/Line 10)	#DIV/0i	
2 E 4 4	Plant Allocation Factor Total Transmission Investment plus Transmission-Related General Plant (Line 2 of Wkst. 3) = Revised Numerator (Line 12 + Line 13)	i0//\lQ# i0//\lQ#	Page 207.53g Worksheet 3, Line 2
15	Total Plant in Service	0	Page 207.88g
16	Percent Allocation (Line 14 / Line 15)	#DIV/0i	

Affiliated Company Wages and Salaries

Shading denotes an input

Attachment AG-2-5 Page 16 of 36

Line	_	FG&E	
"Affiliated" Trans	smission Wages and Salaries		
#560 - 573	ū		
1	560	0	
2	562	0	
3	564	0	
4	566	0	
5	568	0	
6	569	0	
7	570	0	
8	571	0	
9	572	0	
10	573	0	
11 = 1 thru 10	Total Transmission	0	
	iliated" Wages and Salaries Administrative and General Salaries	0	
13	920	0	
14	921	0	
15	923	0	
16	925	0	
17	926	0	
18	928	0	
19	930	0	
20	935	0	
21 = 13 thru 20			
22 = 12 less 21	Total "Affiliated" less A&G	0	

PTF Revenue Requirements Worksheet 7 of 8

and expenses associated	rt 1, Lines 23 and 24.
(a)	1, 1
s associated with the PTF Supporting Facilities in columns (a) and expe	 The totals are then linked to Worksheet
ht	~
nput Revenues associated with	with the facilities in columns (b)

Sheet: Worksheet 7

Participant BECO 3					
	PTF Supporting Facilities	Revenues	Expenses	Revenues	Expenses
		(a)	(q)	(a)	(Q)
	345 kV Sherman - Medway 336 line				
•	115 kV Somerville 402 Substation				
4-	115/345 kV North Cambridge 509 Substation				
<u> </u>	345 kV Golden Hills -Mystic 389 (x&y) line		THE REPORT OF THE PROPERTY OF		
 >	West Medway 345 kV breaker				
-	115 kV Millbury-Medway 201 line				
<u> </u>	HQ Phase II - AC in MA	255	1,743	255	1,743
<u>(4)</u>	345 kV "stabilizer" 342 line				
8	345 kV Walpole - Medway 325 line				
6	345 kV Carver - Walpole 331 line				
e	345 kV Jordan Rd - Canal 342 line			AND CO	
CEC	Second Canal line				
<u></u>	345 kV Pilgrim-Bridgewater - 355 line				
<u>හ </u>	345 kV Myles Standish - Canal 342 line				
CMD	345 tV/ Buyton-South Gorham 386 line	c			
	115 kV Wyman 164-167 lines	c		0	0
		•			
-	115 KV Maine Tankee transmission				
EUA	345 kV Carver - Walpole 331 line				
, et	345 kV Medway - Bridgewater 344 Line				
Z	Northern Rhode Island transmission				
<u>L</u>					
NEP	Chester SVC	0	0	0	0
O	Comerford 115 kV Substation				
rð	345 kV Sandy-Tewksbury 337 line				
, e	345 kV Tewksbury-Woburn 338 line				
-	115 kV Tewksbury - Woburn M139 line				
•	115 kV Tewksbury - Woburn N140 line				
2	Moore 115 kV Substation				
I	HQ Phase II - AC in MA	0	39,890	0	39,890
ri I	345 kV Golden Hills-Mystic 349 line				
ෆ්	345 kV NH/MA border-Tewksbury 394 line				
	115 kV Read - Washington V148 line				
NO UN	345 kV 363, 369 and 394 Seabrook lines				
<u>u</u>	Fairmont 115 kV Substation				
l W	345 kV Millstone-Manchester 310 line	0	0	0	0
	Ul Substations				
66	Black Pond				
	Total =	255	41,633	255	41,633

Amount by which Support Expense exceeds Support Revenues (To Worksheet 3, Line 21, Column 5)

Summary of Fitchburg Gas and Electric Light Company System Monthly Coincident Peaks for 1999 (Megawatts)

Shading denotes an input

38 DEC '98	20 18:00	1
6, AON	29 18:00	1
96, NOV 98	27 20:00	
SEP '98	9 15:00	t e
JUL '98 AUG '98	2 15:00	1
JUL '98	6 14:00	'
	28 15:00	•
APR '98 MAY '98	24 17:00	
APR '98	13 21:00	
MAR '98	11 19:00	•
FEB '98 MA	22 19:00	1
JAN '98	Day 14 Hour 18:00	
i	Day Hour	H

FG&E

Annual FG&E System Average 12 CP Load

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

File: K:\conadm\test\ehv\rtg\Ancil95.xls

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

	?
Shading denotes an input	
Submitted on:	15-May-01
Revenue Requirements for (year):	Calendar Year 2000
Customer: Fitchburg Gas a	Fitchburg Gas and Electric Light Company
Customer's NABs Number:	38
Name of Participant responsible for customer's billing:	New England Power Company
DUNs number of Participant responsible for customer's billing:	00-695-2881
Pre-97 Revenue Requirements	Post-97 Revenue <u>Requirements</u>
Total of Attachment F - Sections A through I = 190,113 (a)	6
Total of Attachment F - Section J - Support Revenue	(6)
Total of Attachment F - Section K - Support Expense	ε
Total of Attachment F - Section (L through O)	6
Sub Total - Sum (A through I) - J + K + (L through O)	0)-(e)+(e)
Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff:	190,113 (4) = (4) + (1)
Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	0
Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	(6) 0
Total of Attachment F - Section K - Post-96 Support Expense (from above)	€ 0
Voting Share Total for Participant's R Value: (for Voting Share and expense allocation calculations under the Restated NEPOOL Agreement)	190,113 (n=(k)+t0)+tg)+tg)+tg)

Page 1

Sheet: Worksheet 1	sheet 1		Fitchburg Gas and Electric Light Company Annual Revenue Requirements of PTF Facilities for costs in 2000 PRE-1997	ic Light Company nts of PTF Facilities 2000	PTF Revenue Requirements Worksheet 1 of 8	enue Requirements Worksheet 1 of 8
-	Snading denotes all liput	Attachment F Reference	FG&E	Total	Reference	
Line No.	I. INVESTMENT BASE Transmission Plant	Section: (A)(1)(a)	1,449,473	1,449,473	Worksheet 3, line 1 column 5	
7	General Plant	(A)(1)(b)	7,729	7,729	Worksheet 3, line 2 column 5	
ω 4	Plant Held For Future Use Total Plant (Lines 1+2+3)	(A)(1)(c)	158 1,457,360	1,457,360	Worksheet 3, line 4 column 5	
ĸ	Accumulated Depreciation	(A)(1)(d)	664,678	664,678	Worksheet 3, line 7 column 5	
ဖ	Accumulated Deferred Income Taxes	(A)(1)(e)	330,676	330,676	Worksheet 3, line 10 column 5	
7	Loss On Reacquired Debt	(A)(1)(f)	0	0	Worksheet 3, line 11 column 5	
დ σ	Other Regulatory Assets Net Investment (I ine 4.5-6+7.+8)	(A)(1)(g)	103,437	103,437	Worksheet 3, line 14 column 5	
•				! 		
9 ;	Prepayments :	(A)(1)(h)	15,854	15,854	Worksheet 3, fine 15 column 5	
- 21	materials & Supplies Cash Working Capital	(A)(1)(0)	7,556	7,556	Worksheet 3, line 23 column 5	
13	Total Investment Base (Line 9+10+11+12)		594,207	594,207		
***	II. <u>REVENUE REQUIREME</u> NTS					
4	Investment Return and Income Taxes	€	76,265	76,265	Worksheet 2	
15	Depreciation Expense	(B)	38,415	38,415	Worksheet 4, line 3 column 5	
9	Amortization of Loss on Reacquired Debt	<u>(</u>)	0 1	0 (Worksheet 4, line 4 column 5	
1,	Investment Tax Credit	<u>6</u> (0 77	0 0 74 261	Worksheet 4, line 5 column 5	•
<u>.</u> 5	Flobelty Lax Expense Payroll Tax Expense	<u>(</u>)	10 2,+1	102,41	Worksheet 4. line 17 column 5	Pa
2 2	Operation & Maintenance Expense	<u>(</u> (0)	37,312	37,312	Worksheet 4, line 13 column 5	ge /
2	Administrative & General Expense	Ē	23,133	23,133	Worksheet 4, line 16 column 5	20
22	Transmission Related Integrated Facilities Charge	€	0	0	Worksheet 7	of
23	Transmission Support Revenue	3	0	0	Worksheet 7	36
24	Transmission Support Expense	<u>\$</u>	0	0	Worksheet 7	
25	Transmission Related Expense from Generators	<u> </u>	0	0	Worksheet 7	
24 24	Transmission Related Taxes and Fees Charge	€ 2	>	>		
28 28	Transmission Rents Received from Electric Property	<u>(</u> 0	0	0		
56	Total Revenue Requirements (Line 14 thru 28)		190.113	190.113		
4						

	CAPITALIZATION 12/31/00*				0 1	CAPITALIZATION CO	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT PREFERRED STOCK COMMON EQUITY	\$ 43,000,000 2,235,640 40,285,726				I	50.28% 2.61% 47.11%	7.48% 6.88% 11.50%	3.76% 0.18% 5.42%	0.18%
TOTAL INVESTMENT RETURN	\$ 85,521,366				11	100.00%		9.36%	2.60%
*See Workpaper 2									
Cost of Capital Rate=									
(a) Weighted Cost of Capital =	0.0936								
(b) Federal Income Tax =	(R.O.E. +	PTF Inv. (Tax Credit +	Eq. AFUDC of Deprec. Exp) /	PTF Inv. Base)	×	Federal Income Tax Rate	ate)		
	1				1	Federal Income Tax Rate	ate)		
11)+ 09260 +(+	/(0	594,207)	×	0.34			
	(1				•	0.34	^		
II	0.0288485								
			Eq. AFUDC			;			
(c) State Income Tax =	((Tax Credit +	of Deprec. Exp) /	PTF Inv. Base)	+ .	State Income Tax Rate		State income lax Kate	ах Кате
	-								;
II	(0.0560 +(0	/(0	594,207	+	0.0288485		0.065	92
							•		
ii	0.0058986								
									A Pa
(a)+(b)+(c) Cost of Capital Rate =	0.1283471								ttacl age 2
									nmen 21 of
	(PTF)								t AG
INVESTMENT BASE	\$ 594,207	From Worksheet 1	11						-2-5
x Cost of Capital Rate	0.1283471								
= Investment Return and Income Taxes	ss 76,265	To Worksheet 1							

PTF Revenue Requirements Worksheet 3 of 8	FERC Form 1 Reference for col (1)	Line 1, Worksheet 5 Page 207.83g	Page 214	Page 219.23b Page 219.25b	Page 275.2k + 277.9k (d) Page 234.8c (d)	Page 111.65d	Page 232.30e Page 233.1f - 269.1f (d)	Page 110.46d*p.200.8.c/p.200.8.b	Page 227.8c	Worksheet 1, Line 20 Worksheet 1, Line 21 Worksheet 1, Line 24 x 45 / 360
ompany	(5) = (3)*(4) PTF Allocated	1,449,473 7,729 1,457,202	158	658,993 5,685 664,678	(336,894) 6,218 (330,676)	0	0 103,437 0 0	15,854	5,354	37,312 23,133 0 60,445 0.125 7,556
ectric Light C	(4) PTF Allocation Factor (b)	24.3167%	24.3167%	24.3167% 24.3167%	24.3167% 24.3167%	24.3167%	24.3167% 24.3167% 24.3167%	24.3167%	24.3167%	
Fitchburg Gas and Electric Light Company	(3) = (1)*(2) Transmission Allocated	0 31,784 31,784	649	2,710,044 23,377 2,733,421	(1,385,444) 25,572 (1,359,872)	0	0 425,373 0 425,373	65,198	22,016	
Fitchb	(2) Wage/Plant Allocation Factors	2.4249% (a)		2.4249% (a)	8.2104% (c) 8.2104% (c)	8.2104% (c)	2.4249% (a) 8.2104% (c) 8.2104% (c)	2.4249% (a)		
	(1) Total	1,310,727	649	2,710,044 (1)	(16,874,261) (16,874,261) 311,461	0	0 5,180,902 0 5,180,902	2,688,678	22,016	
Sheet: Worksheet 3	Shading denotes an input	<u>Transmission Plan</u> t Transmission Plant General Plant Total (line 1+2)	Transmission Plant Held for Future Use	<u>Transmission Accumulated Depreciation</u> Transmission Accum. Depreciation General Plant Accum.Depreciation Total (line 5+6)	Transmission Accumulated Deferred Taxes Accumulated Deferred Taxes (281-283) Accumulated Deferred Taxes (190) Total (line 8+9)	Transmission loss on Reacquired Debt	Other Regulatory Assets FAS 106 FAS 109 Other Regulatory Liabilities (254.DK) Total (line 12+13+14)	Transmission Prepayments	Transmission Materials and Supplies	Cash Working Capital Operation & Maintenance Expense Administrative & General Expense Transmission Support Expense Subtotal (line 19+20+21) Total (line 22 * line 23)
Sheet:	Line	3 7 7 8	4	7 6 5	8 6 0	Ξ	2 t t t t t	16	17	20 22 23 23 24 24 25 27 27 27 27 27 27 27 27 27 27 27 27 27

(1) Represents 2000 transmission depreciation plus 1999 accumulated depreciation allocator to correct for Transmission plant reclass in 1999.
2000 accumulated depreciation, FF1, p.219.23b, minus 1999 accumulated depreciation, FF1, p.219.23b plus 1999 accumulated depreciation, FF1, p.219.23b x 1999 transmission plant, FF1, p.207.53g / total transmission investment, FF1, p.207.53g + p.207.53e. (4470018-4340786)+((4340786*5449195)/9165252) = 2,710,044

(a) Worksheet 5 of 8, line 11
(b) Worksheet 5 of 8, line 3
(c) Worksheet 5 of 8, line 16
(d) Electric Only (Gas Portion Removed)

ght Company PTF Revenue Requirements	WGNSHEEL 4 OF O		(5) = (3)*(4) PTF FERC Form 1 Allocated Reference for col (1)	38,035 Page 336.7b 380 Page 336.9b 38,415	0 Page 117.58c	0 Page 266.8f	14,261 Page 263i, lines 15, 16, 17, 18, & 23 0 Page 262-263	541,938 Page 321.100b 502,518 Page 321.88b 2,108 Page 321.84b 0 Page 321.85b & .90b	Page 323.168b	727 Footnote (d)		Page 263.6g + 263.8g Page 263.2g + 263.3g	Page 263.10g + 263.11g + 263.12g Page 263.14g Page 263.22g	
nd Electric Li	<u>4</u>		PTF Allocation Factor (b)	24.3167% 24.3167%	24.3167%	24.3167%	24.3167% 24.3167%	0.243167 0.243167 0.243167 24.3167%	24.3167% 24.3167% 24.3167% 24.3167%	24.3167%				
Fitchburg Gas and Electric Light Company	(2)		Wage/Plant (3) = (1)*(2) Allocation Transmission Factors Allocated	156,415 2.4249% (a) 1,562 157,977	8.2104% (c) 0	8.2104% (c) 0	8.2104% (c) 58,646 2.4249% (a) 58,646	2,228,664 2,066,555 8,667 153,442	2.4249% (a) 93.365 8.2104% (c) 1,768 8.2104% (c) 0 8.2104% (c) 0	2.4249% (a) 2,991			S	To Line 23
			(1) Total	156,415 64,403	0	0	714,288 0	2,228,664 2,066,555 8,667 153,442	3,987,897 21,532 100,325 15,771 3,850,269 21,532 0 0	123,345	,263.1i	3.418 185.275 0		123,345 To
	Sheet: Worksheet 4	Shading denotes an input	·	<u>Depreciation Expense</u> Transmission Depreciation General Depreciation Total (line 1+2)	Amortization of Loss on Reacquired Debt	Amortization of Investment Tax Credits	Property Taxes Transmission Property Taxes General Property Taxes Total (line 6+7)	Transmission Operation and Maintenance Operation and Maintenance Transmission of Electricity by Others - #565 Load Dispatching -#51 **Station Expenses & Rents- #562 #567 O&M less lines 10, 11 & 12	Transmission Administrative and General Administrative and General less Property Insurance (#824) less Property Insurance (#824) less Regulatory Commission Expenses (#928) less General Advertising Expense (#930.1) Subtotal [line 14 minus (15 thru 17)] PLUS Property Insurance also. using Plant Albocator PLUS Regulatory Comm. Etp. (FERC Assessments) PLUS Trans. Related General Advertising Expense Total A&G [line 18 plus (19 thru 21)]	Payroll Tax Expense	(a) Worksheet 5 of 8, line 11(b) Worksheet 5 of 8, line 3(c) Worksheet 5 of 8, line 16(d) Payroll taxes FERC Form 1, page 263.i	Federal Unemployment FICA Medicare	State Unemployment MA Universal Health Payroll Taxes Capitalized	Total
	Sheet: V		Line No.	4 2 8	4	ĸ	9 ~ 8	9 11 13 13	7	23				

** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

		DTE Bevenie Recilirements
Worksheet 5		Worksheet 5 of 8
Shading denotes an input		
		FERC Form 1 Reference
PTF Transmission Plant Allocation Factor	FG&E	
PTF Transmission Investment Total Transmission Investment	1,449,473 5,960,823	See Workpaper 1 Page 207.53g
Percent Allocation (Line 1/Line 2)	24.3167%	
Transmission Wages and Salaries Allocation Factor		
Direct Transmission Wages and Salaries Affiliated Company Transmission Wages and Salaries Total Transmission Wages and Salaries (Line 4 + Line 5)	28,863 0 28,863	Page 354.19b Worksheet 6 of 8
Total Wages and Salaries Administrative and General Wages and Salaries Affiliated Company Wages and Salaries less A&G Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	1,256,212 65,953 0 1,190,259	Page 354.25b + Line 5 Page 354.24b Worksheet 6 of 8
Percent Allocation (Line 6/Line 10)	2.4249%	
Plant Allocation Factor Total Transmission Investment plus Transmission-Related General Plant (Line 2 of Wkst. 3) = Revised Numerator (Line 12 + Line 13)	5,960,823 31,784 5,992,607	Page 207.53g Worksheet 3, Line 2
Total Plant in Service	72,987,732	Page 207.88g
Percent Allocation (Line 14 / Line 15)	8.2104%	

<u>5</u> ε 7 ε 7

15

Affiliated Company Wages and Salaries

Attachment AG-2-5 Page 25 of 36

Shading denotes an input

Line	_	FG&E	
"Affiliated" Trans #560 - 573	mission Wages and Salaries		
1	560	0	
2	562	0	
3	564	0	
4	566	0	
5	568	0	
6	569	0	
7	570	0	
8	571	0	
9	572	0	
10	573	0	
11 = 1 thru 10	Total Transmission	0	
	liated" Wages and Salaries Administrative and General Salaries	0	
13	920	0	
14	921	0	
15	923	0 0	
16	925	0	
17	926 928	0	
18 19	930	0	
20	935	0	
21 = 13 thru 20	933		
21 - 13 11111 20			
22 = 12 less 21	Total "Affiliated" less A&G	0	

Summary of Fitchburg Gas and Electric Light Company System Monthly Coincident Peaks for 2000 (Megawatts)

Shading denotes an input

APR '00 MAY '00 JUN '00 JUL '00 AUG '00 SEP '00 OCT '00 NOV '00 DEC '00 26 9 27 18 8 1 16 29 13 21:00 16:00 20:00 14:00 14:00 15:00 19:00 18:00 18:00	MAR '00 APR '00 MAY '00 JUN '00 JUL '00 AUG '00 SEP '00 21 26 9 27 18 8 1 19:00 21:00 16:00 20:00 14:00 14:00 15:00	FEB '00 MAR '00 APR '00 JUN '00 JUL '00 AUG '00 SEP '00 OCT '00 NOV '00 DEC '00 2 21 26 9 27 18 8 1 16 29 13 19:00 19:00 21:00 16:00 20:00 14:00 14:00 15:00 18:00 18:00 00 77 67 75 87 80	2 19:00
26 9 27 18 8 21:00 16:00 20:00 14:00 14:00 82 76 88	MAR '00 APR '00 MAY '00 JUN '00 JUL '00 AUG '00 21 26 9 27 18 8 19:00 21:00 16:00 20:00 14:00 14:00 75 67 73 83		
26 9 27 18 21:00 16:00 20:00 14:00 67 73 83 76	MAR '00 APR '00 MAY '00 JUN '00 JUL '00 21 21 26 9 27 18 19:00 21:00 16:00 20:00 14:00 72 67 73 83 76	രി 🗆 🗅	രി 🗆 🗅
26 9 27 21:00 16:00 20:00 67 73 83	MAR '00 APR '00 MAY '00 JUN '00 21 26 9 27 19:00 21:00 16:00 20:00 72 67 73 83		
26 9 21:00 16:00 67 73	MAR '00 APR '00 MAY '00 21 26 9 19:00 21:00 16:00 72 67 73	വ	വ
26 21:00 67	MAR '00 APR '00 21 26 19:00 21:00 72 67	<u> </u>	<u> </u>
	21 19:00		

FG&E

Annual FG&E System Average 12 CP Load

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

PTF Revenue Requirements Worksheet 7 of 8

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

Sheet: Worksheet 7

Participant	PTF Supporting Facilities	Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)
0000	245 137 Charman Madway 236 line				
2	343 KV Originian - Meuway 330 mile				
	115 kV Somerville 402 Substation				
	115/345 kV North Cambridge 509 Substation				
	out (vev) October Differ Minetic 200 (vev) line				
	O40 KV GOLDEN TIME THIS SUC OUS (AMY) IIII				
	West Medway 345 kV breaker				
	115 kV Millbury-Medway 201 line				
	HO Phase II - AC in MA				
	345 bV "etabilizar" 342 line				
	CHO NO SECULIAR OF THE COLOR OF				
	345 kV Walpole - Medway 325 line				
	345 kV Carver - Walpole 331 line				
	345 kV Jordan Rd - Canal 342 line				
CEC	Second Canal line				
ļ					
	345 KV Pignm-Bridgewater - 355 line				
	345 KV Myles Standish - Canal 342 line				
CMP	345 kV Buxton-South Gorham 386 line				
	115 kV Wyman 164-167 lines				
	115 kV Maine Yankee transmission				
EUA	345 kV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NED	Chaeter SVC				
į	Company 445 IV Substation				
	Collier of a ry Supplement				
	345 KV Sandy-Tewksbury 337 line				
	345 kV Tewksbury-Woburn 338 line	1			1
	115 kV Tewksbury - Woburn M139 line				
	115 kV Tewksbury - Woburn N140 line				
	Moore 115 kV Substation				
	HQ Phase II - AC in MA				
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
	115 kV Read - Washington V148 line				
₽ P	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				
	345 kV Milistone-Manchester 310 line				
	Ul Substations				
	Black Pond				
				_	

Amount by which Support Expense exceeds Support Revenues (To Worksheet 3, Line 21, Column 5)

Sheet: Input Panel

NEPOOL Tariff Billing
NEPOOL Annual Transmission Revenue Requirements
per Tariff Attachment F and NEPOOL Agreement Part 2, Section 6.3

s an input	22-May-01	year):	Fitchburg Gas and Electric Light Company	38	ible for customer's billing:	responsible for customer's billing:	Pre-97 Revenue Post-97 Revenue Requirements	ons A through I = 780 (a) (n)	on J - Support Revenue 255 (t) (g) (g) on K - Support Expense (h) (h)	on (L through O) 0 (4) 0 0 (5)) - J + K + (L through O) 49,408 (•)≓(a)-(b)+(c)+(d) 0	unual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the Tariff: 49,408 (t) = (e) + (l)	on J - Pre-97 Support Revenue (from above)	on J - Post-96 Support Revenue (from above-)	on K - Post-36 Support Expense (from above)	icipant's R Value:
Shading denotes an input	Submitted on:	Revenue Requirements for (year):	Customer:	Customer's NABs Number:	Name of Participant responsible for customer's billing:	DUNs number of Participant responsible for customer's billing:		Total of Attachment F - Sections A through I	Total of Attachment F - Section J - Support Revenue Changed sign to + not - Total of Attachment F - Section K - Support Expense	Total of Attachment F - Section (L through O)	Sub Total - Sum (A through !) - J + K + (L through O)	Annual Revenue Requirement Total = Sum of Pre-97 Revenue Requirements and Post-96 Revenue Requirements Subtotals for rate calculations under the	Total of Attachment F - Section J - Pre-97 Support Revenue (from above)	Total of Attachment F - Section J - Post-96 Support Revenue (from above-)	Total of Attachment F - Section K - Post-96 Support Expense (from above)	Voting Share Total for Participant's R Value:

Page 1

Sheet: Worksheet 1	ksheet 1		Fitchburg Gas and Electric Light Company Annual Revenue Requirements of PTF Facilities for costs in 2000 PRE-1997	ic Light Company nnts of PTF Facilities 2000 7	PTF Revenue Requirements Worksheet 1 of 8	enue Requirements Worksheet 1 of 8
	Shading denotes an input	Attachment F Reference	FGRE	Total	Reference	ļ
Line No.	I. INVESTMENT BASE	Section:				
-	Transmission Plant	(A)(1)(a)	0	0	Worksheet 3, line 1 column 5	
2	General Plant	(A)(1)(b)	0	0	Worksheet 3, line 2 column 5	
ო •	Plant Held For Future Use	(A)(1)(c)	0	0	Worksheet 3, line 4 column 5	
4	Total Plant (Lines 1+2+3)		0	0		
ĸ	Accumulated Depreciation	(A)(1)(d)	0	0	Worksheet 3, line 7 column 5	
9	Accumulated Deferred Income Taxes	(A)(1)(e)	0	0	Worksheet 3, line 10 column 5	
7	Loss On Reacquired Debt	(A)(1)(f)	0	0	Worksheet 3, line 11 column 5	
∞	Other Regulatory Assets	(A)(1)(g)	0	0	Worksheet 3, line 14 column 5	
თ	Net Investment (Line 4-5-6+7+8)		0	0		
10	Prepayments	(A)(1)(h)	0	0	Worksheet 3, line 15 column 5	
£	Materials & Supplies	(A)(1)(i)	0	0	Worksheet 3, line 16 column 5	
12	Cash Working Capital	(A)(1)(j)	6,078	6,078	Worksheet 3, line 23 column 5	
ţ	Total Investment Base (line 0+10+11-12)		9	010 9		
2			8/0,0	8/0'9		
=	I. REVENUE REQUIREMENTS					
4	Investment Return and Income Taxes	€	780	780	Worksheet 2	
15	Depreciation Expense	(B)	0	0	Worksheet 4, line 3 column 5	
16	Amortization of Loss on Reacquired Debt	<u>©</u>	0	0	Worksheet 4, line 4 column 5	
17	Investment Tax Credit	ê	0	0	Worksheet 4, line 5 column 5	
æ ç	Property Tax Expense	<u>(</u> (ο (0 (Worksheet 4, line 8 column 5	
n 6	Cayloll lax Expelled	E (> (> (Worksheet 4, line 17 column 5	
3 5	Operation & Maintenance Expense	<u>9</u> (-	-	Worksheet 4, line 13 column 5	
. 6	Transmission Delated Internated Excitition Character	€ €	.	.	Worksheet 4, illie 10 Column 5	
3 %	Transmission Support Devonto	3 5	0 (366)	0 0	Workshoot 7	
3 7	Transmission Support Expanse	<u> </u>	(233)	(553)	Worksheet /	
3. 1.	Transmission Related Expense from Generators	€ €	500,000	500,01	Worksheet 7	nt of 3
3e i	Transmission Related Taxes and Fees Charge) () O	· · ·		
27	Revenue for ST Trans. Service Under NEPOOL Tariff	2	0	0		G-2
28	Transmission Rents Received from Electric Property	0	0	0		2-5
59	Total Revenue Requirements (Line 14 thru 28)		49,408	49,408		

Fitchburg Gas and Electric Light Company Annual Revenue Requirements for costs in 2000

Shading denotes an input

Sheet: Worksheet 2

		CAPITALIZATION 12/31/00*	CAPITALIZATION RATIOS	COST OF CAPITAL	COST OF CAPITAL	EQUITY PORTION
LONG-TERM DEBT PREFERRED STOCK COMMON EQUITY		\$ 43,000,000 2,235,640 40,285,726	50.28% 2.61% 47.11%	7.48% 6.88% 11.50%	3.76% 0.18% 5.42%	0.18% 5.42%
TOTAL INVESTMENT RETURN		\$ 85,521,366	100.00%		9.36%	5.60%
*See Workpaper 2						
Cost of Capital Rate=						
(a) Weighted Cost of Capital	H	0.0936				
(b) Federal Income Tax	11	PTF Inv. Eq. AFUDC (R.O.E. + ((Tax Credit + of Deprec. Exp) / PTF Inv. Base) x	Federal Income Tax Rate Federal Income Tax Rate	ax Rate)		
	15	x (8/099 / (0 + 0)+ 09000)	0.34			
·	II	0.0288485	0.34			
(c) State Income Tax	11	PTF Inv. Eq. AFUDC (R.O.E. + ((Tax Credit + of Deprec. Exp) / PTF Inv. Base) +	Federal Income Tax	• Tax)*	State Income Tax Rate	Tax Rate
		-	State Income Tax Rate	x Rate)		
	11	(0,0560 +(0 + 0)/ 6,078) +	0.0288485	*	0.065	65
,	11	0.0058986				
(a)+(a)						
	11	0.12834.7				Attachi Page 30
		(PTF)				ment A
INVESTMENT BASE	•	6,078 From Worksheet 1				AG-2 6
x Cost of Capital Rate		0.1283471				2-5
= Investment Return and Income Taxes	axes	780 To Worksheet 1				

PTF Revenue Requirements Worksheet 3 of 8		FERC Form 1 Reference for col (1)	Line 1, Worksheet 5 Page 207.83g	Page 214	Page 219.23b Page 219.25b	Page 275.2k + 277.9k (d) Page 234.8c (d)	Page 111.65d	Page 232.30e Page 233.1f - 269.1f (d)	Page 110.46d*p.200.8.c/p.200.8.b	Page 227.8c	Worksheet 1, Line 20 Worksheet 1, Line 21 Worksheet 1, Line 24 x 45 / 360	
ompany	(E) = (3)*(A)	(5) = (5) (4) PTF Allocated	0 #DIV/0!	#DIV/0i	i0/\lQ# i0/\lQ#	10/\IQ#	#DIV/0i	i0/\lQ# i0/\lQ# i0/\lQ#	#DIV/0i	#DIV/0i	0 0 48,628 48,628 0.125 6,078	
ctric Light Co	(4) E E	Allocation Factor (b)	i0//0i#	#DIV/0i	#DIV/0!	#DIV/0!	#DIV/0i	iO//\!Q# #DI/\!O/	#DIV/0i	#DIV/0i		
Fitchburg Gas and Electric Light Company	(3) - (4)*(2)	(5) = (1) (2) Transmission Allocated	0 (10/\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	#DI//0i	0 (10/\ld# (10/\ld#)	i0/\lq# (;	i0//\lq# (:	i0/\lq# (i0/	(#DIV/0	0		
Fitch	(2)	Allocation Factors	#DIV/0! (a)		#DIV/0! (a)	#DIV/0! (c) #DIV/0! (c)	#DIV/0! (c)	#DIV/0! (a) #DIV/0! (c) #DIV/0! (c)	#DIV/0! (a)			
		(1) Total	0	#DIV/0i	00	00	0	0000	0	0		
Sheet: Worksheet 3	Shading denotes an input		Transmission Plant Transmission Plant General Plant Total (line 1+2)	Transmission Plant Held for Future Use	Transmission Accumulated Depreciation Transmission Accum. Depreciation General Plant Accum. Depreciation Total (line 5+6)	Transmission Accumulated Deferred Taxes Accumulated Deferred Taxes (281-283) Accumulated Deferred Taxes (190) Total (line 8+9)	Transmission loss on Reacquired Debt	Other Regulatory Assets FAS 106 FAS 109 Other Regulatory Liabilities (254.DK) Total (line 12+13+14)	Transmission Prepayments	Transmission Materials and Supplies	Cash Working Capital Operation & Maintenance Expense Administrative & General Expense Transmission Support Expense Subtotal (line 19+20+21) Total (line 22 * line 23)	(a) Worksheet 5 of 8, line 11(b) Worksheet 5 of 8, line 3(c) Worksheet 5 of 8, line 16(d) Electric Only (Gas Portion Removed)
Sheet: \		Line No.	₩ 0 W	4	9 2 7	8 0 0	7	7 6 4 6	16	17	18 18 18 18 18 18 18 18 18 18 18 18 18 1	

Fitchburg Gas and Electric Light Company PTF Revenue Requirements	Worksheet 4 of 8	(5) = (3)*(4) PTF FERC Form 1 b) Allocated Reference for col (1)	#DIV/0! Page 336.7b #DIV/0! Page 336.9b #DIV/0!	#DIV/0! Page 117.58c	#DIV/0! Page 266.8f	#DIV/0! Page 262i-263i (e) #BIV/0! Page 262-263 #DIV/0! Page 262-263	#DIV/0! Page 321.100b #DIV/0! Page 321.88b #DIV/0! Page 321.84b 0 Page 321.85b & .90b	Page 323.168b		#DIV/0! Footnote (d)		Page 263.6g + 263.7g Page 263.2g + 263.3g	Page 263.10g + 263.1 Page 263.14g
and Elect	4	PTF Allocation Factor (b)	i0//\lQ#	#DIV/0i	#DIV/0i	i0//\IQ#	i0/\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	i0//\iQ#	i0/\i0 # # # # # # # # # # # # # # # # # # #	#DIV/0!			
Fitchburg Gas		(3) = (1)*(2) Transmission Allocated	(a) #DIV/0! #DIV/0!	(c) #DIV/0i	(c) #DIV/0!	(a) #DIV/0! (b) #DIV/0!	000 0	i0/AIQ# (e)	(c) #DIV/O!	(a) #DIV/0!			
	(2)	Wage/Plant Allocation Factors	#DIV/0i	#DIV/0i	#DIV/0i	i0/\IQ#		i0/\IQ#) 0/\/\/O#			
		(1) Total	00	0	0	00	000	0000	000	0	.263.1i	000	00
A A Company of the Co	Sneet: Worksneet 4 Shading denotes an input		<u>Depreciation Expense</u> Transmission Depreciation General Depreciation Total (line 1+2)	Amortization of Loss on Reacquired Debt	Amortization of Investment Tax Credits	<u>Property Taxes</u> Transmission Property Taxes General Property Taxes Total (line 6+7)	Transmission Operation and Maintenance Operation and Maintenance Transmission of Electricity by Others - #565 Load Dispatching - #861 ***Station Expenses & Rents - #562 #567 O&M less lines 10, 11 & 12	Transmission Administrative and General Administrative and General less Property Insurance (#924) less Reguletory Commission Expenses (#928) less General Advertising Expense (#930.1) Subtotel line 14 minutes also used the design of the 14 minutes also used the 14 minutes a	PLUS Requiring source and, Long V ann. noces. PLUS Trans. Related General Advertising Expense Total A&G. [line 18 plus (19 thru 21)]	Payroll Tax Expense	(a) Worksheet 5 of 8, line 11 (b) Worksheet 5 of 8, line 3 (c) Worksheet 5 of 8, line 16 (d) Payroll taxes FERC Form 1, page 263 i, 263.1i	Federal Unemployment FICA Medicare	State Unemployment MA Universal Health
40	onger.	Line No	- 8 6	4	ĸ	9 ~ 8	9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4 5 5 7 C 8 5 6	5 5 7 7 7 7	23			

(e) Electric Only (Gas Portion Removed)** Subtract Accounts #562 & #567 from O&M Expense to the extent that they include PTF Support Payments.

Shading denotes an input

Sheet: Worksheet 5

No.			FERC Form 1 Reference
	PTF Transmission Plant Allocation Factor	FG&E	
- 0	PTF Transmission Investment Total Transmission Investment	0 0	See Workpaper 1 Page 207.53g
က	Percent Allocation (Line 1/Line 2)	#DI//\0i	
	Transmission Wages and Salaries Allocation Factor		
4 v o	Direct Transmission Wages and Salaries Affiliated Company Transmission Wages and Salaries Total Transmission Wages and Salaries (Line 4 + Line 5)	0 0 0	Page 354.19b Worksheet 6 of 8
7 8 0 10	Total Wages and Salaries Administrative and General Wages and Salaries Affiliated Company Wages and Salaries less A&G Total Wages and Salaries net of A&G (Line 7 - 8 + 9)	0 0 0	Page 354.25b + Line 5 Page 354.24b Worksheet 6 of 8
7	Percent Allocation (Line 6/Line 10)	#DIV/0i	
<u> </u>	Plant Allocation Factor Total Transmission Investment plus Transmission-Related General Plant (Line 2 of Wkst. 3) = Revised Numerator (Line 12 + Line 13)	i0//\IQ# 0	Page 207.53g Worksheet 3, Line 2
15	Total Plant in Service	0	Page 207.88g
16	Percent Allocation (Line 14 / Line 15)	#DIV/0!	

PTF Revenue Requirements
Worksheet 6 of 8

Attachment AG-2-5 Page 34 of 36

Affiliated Company Wages and Salaries

Shading denotes an input

Line	_	FG&E	
	smission Wages and Salaries		
#560 - 573			
1	560	0	
2	562	0	
3	564	0	
4	566	0	
5	568	0	
6	569	0	
7	570	0	
8	571	0	
9	572	0	
10	573	0	
11 = 1 thru 10	Total Transmission	0	
Less "Affiliated" #920 - 935	' Administrative and General Salaries		
13	920	•	
14	921	0 0	
15	923	0	
16	925	0	
17	926	0	
18	928	Ö	
19	930	0	
20	935	0	
21 = 13 thru 20	•••	0	
22 = 12 less 21	Total "Affiliated" less A&G	0	

PTF Revenue Requirements Worksheet 7 of 8

Input Revenues associated with the PTF Supporting Facilities in columns (a) and expenses associated with the facilities in columns (b). The totals are then linked to Worksheet 1, Lines 23 and 24.

		2	קפטר	75.0	
Participant	PTF Supporting Facilities	Revenues (a)	Expenses (b)	Revenues (a)	Expenses (b)
0000	245 D/ Chaman Madura 236 line				
	SAS KV SHEITIBIL - MEGWAY SSO IIIIE		AND THE RESERVE AND THE PERSON OF THE PERSON		
	115 kV Somerville 402 Substation				
	115/345 kV North Cambridge 509 Substation				
	345 kV Golden Hills - Mystic 389 (x&y) line				
	West Medway 345 kV breaker				
	115 KV Millbury-Medway 201 line				
	HO Phase II - AC in MA	255	2.489	255	2.489
	345 kV "stabilizer" 342 line				
	345 LV Melpole - Medway 325 line				
	O45 NV VVaipole - Medway 525 IIIIe			and the same of th	
	345 KV Carver - Walpole 331 line				
	345 KV Jordan Kd - Canal 342 line				
UEU UEU	Second Carel line				
3	345 IV. Dilarim Bridgewater 355 line				
	SAC AV FIGHTI-DIOGENATE - 355 IIIIE				
	545 KV Myles Standish - Canal 542 line				
940	245 137 Charden Carth Carbon 200 line		C	6	
ī.	345 KV Buxton-South Gornam 360 line				
	115 KV Wyman 164-16/ lines		2	•	0
	115 kV Maine Yankee transmission		and the second s		
		_			
E CA	345 KV Carver - Walpole 331 line				
	345 kV Medway - Bridgewater 344 Line				
	Northern Rhode Island transmission				
NEP	Chester SVC	0	0	0	0
	Comerford 115 kV Substation				
	345 KV Sandy-Tewksbury 337 line				A AND LOVE OF THE PARTY OF THE
	345 kV Tewksbury-Woburn 338 line				
	115 kV Tewksbury - Woburn M139 line				
	115 kV Tewksbury - Woburn N140 line				
	Moore 115 kV Substation				
	HQ Phase II - AC in MA	0	46,394	0	46,394
	345 kV Golden Hills-Mystic 349 line				
	345 kV NH/MA border-Tewksbury 394 line				
	115 kV Read - Washington V148 line				
NS N	345 kV 363, 369 and 394 Seabrook lines				
	Fairmont 115 kV Substation				of the state of th
	345 kV Millstone-Manchester 310 line	0	0	0	0
	Ul Substations				
	Black Pond				
			600 01	220	

Amount by which Support Expense exceeds Support Revenues (To Worksheet 3, Line 21, Column 5)

48,628

Summary of Fitchburg Gas and Electric Light Company System Monthly Coincident Peaks for 2000 (Megawatts)

Shading denotes an input

DEC '00	13 18:00	,
OCT '00 NOV '00	29 18:00	•
OCT '00	16 19:00	•
SEP '00	1 15:00	ı
AUG '00	8 14:00	
00, JNF	18 14:00	•
APR '00 MAY '00 JUN '00 JUL '00 AUG '00	27 20:00	,
MAY '00	9 16:00	
	26 21:00	•
MAR '00	21 19:00	•
FEB '00 MAF	2 19:00	1
JAN '00	Day 17 Hour 18:00	,
	Day Hour	

FG&E

Annual FG&E System Average 12 CP Load

NOTE: Numbers represent FERC Form 1 Pages 401/401A coincident peaks.

Request No.: AG-2-6

Referring to Schedule KMA-2, Page 4, please provide workpapers supporting the internal transmission revenue for 2001 and 2002 and estimated ITSCA revenue for 2002.

Response:

Please see Attachment AG-2-6 for support from FG&E's accounting records for the actual Internal Transmission revenues for the period January 2001 through September 2002. For the last three months of 2002, October 2002 through December 2002, Internal Transmission revenue was estimated, as shown on Schedule KMA-2, pp. 6-7.

Person Responsible: Karen M. Asbury

Fitchburg Gas and Electric Light Company Internal Transmission Revenues January 2001 - September 2002

	Jan-01 Actual	Feb-01 Actual	Mar-01 <u>Actual</u>	Apr-01 Actual	May-01 <u>Actual</u>	Jun-01 <u>Actual</u>	Jul-01 <u>Actual</u>	Aug-01 <u>Actual</u>	Sep-01 Actual	Oct-01 <u>Actual</u>	Nov-01 Actual	Dec-01 Actual	Total
REVENUES				!			!					000	
RES R1 IT	\$29,928.96	\$24,935.57	\$22,834.46	\$21,663.07	\$18,765.36	\$20,882.04	\$23,175.56	\$24,370.90	\$22,849.95	\$18,898.04	\$20,552.64	\$22,363.67	27.022.172
R-21T	\$1,564.91	\$1,354.14	\$1,334.75	\$1,408.67	\$1,297.72	\$1,545.48	\$1,671.11	\$1,787.22	\$1,655.50	\$1,334.44	\$1,309.64	\$1,450.74	17,714.32
R4IT	\$12.13	\$10.22	\$10.38	\$7.42	\$5.65	\$3.88	\$5.77	\$5.78	\$5.60	\$5.91	\$7.51	\$8.67	88.92
6-11⊤	\$954.27	\$853.01	\$716.92	\$682.84	\$636.01	\$753.28	\$586.54	\$772.23	\$667.88	\$602.91	\$634.18	\$817.48	8,677.55
G-2 IT	\$15,459.55	\$14,180.31	\$14,367.04	\$14,027.81	\$14,476.01	\$15,218.66	\$15,045.67	\$15,962.61	\$15,205.29	\$14,091.67	\$13,823.65	\$13,708.74	175,567.01
G3 IT	\$16,656.90	\$15,217.57	\$15,707.31	\$15,138.21	\$16,546.33	\$15,767.12	\$15,518.94	\$17,585.11	\$15,069.38	\$14,610.34	\$11,699.45	\$10,525.29	180,041.95
54 □	\$65.02	(\$119.18)	\$7.13 \$7.04	\$7.04	\$75.91	\$10.15	\$43.01	\$44.95	\$39.96	\$38.08	\$55.51	\$19.86	287.44
G5 IT	\$321.52	\$249.38	\$219.87	\$168.65	\$91.54	\$88.76	\$102.98	\$104.41	\$113.36	\$75.14	\$89.16	\$115.79	1,740.56
5817	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Housing Authority	\$958.65	\$758.25	\$747.78	\$526.97	\$293.29	\$297.63	\$239.96	\$289.11	\$244.00	\$272.96	\$410.65	\$449.85	5,489.10
Special Contracts	\$329.49	\$328.05	\$328.97	\$341.56	\$328.05	\$337.27	\$335.07	\$322.79	\$337.55	\$322.79	\$345.47	\$323.52	3,980.58
OL & Mun. & St Ltg.	\$899.75	\$780.42	\$818.73	\$831.20	\$849.28	\$815.41	\$861.54	\$857.81	\$776.95	\$875.36	\$829.20	\$845.48	10,041.13
OL & Gen Dusk Ltg.	\$610.86	\$556.29	\$553.43	\$562.30	\$548.10	\$580.30	\$560.74	\$565.07	\$559.30	\$532.34	\$560.16	\$517.44	6,706.33
External Supplier Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,468.79	\$1,593.45	\$3,434.12	\$3,442.52	9,938.88
Energy Bank	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Total IT revenues	\$67,762.01	\$59,104.03	\$57,646.77	\$55,365.74	\$53,913.25	\$56,299.98	\$58,146.89	\$62,667.99	\$58,993.51	\$53,253.43	\$53,751.34	\$54,589.05	\$691,493.99

Sep-02 <u>Actual</u> <u>Total</u>				\$309.24 4,751.50 \$380.52 3,122.79 \$1,030.46 6,998.25 \$901.09 5,122.05	_
Aug-02 Actual				\$361.80 \$383.16 \$771.39	_
Jul-02 Actual	\$31,193.14 \$2,422.27	\$8.15 \$873.27 \$19,562.26	\$10,715.88 \$50.92 \$131.42 \$0.00	\$332.90 \$339.61 \$150.50	\$10,815.40
Jun-02 Actual	\$24,715.94 \$1,996.34	\$8.12 \$706.31 \$17,843.10	\$17,761.25 \$62.83 \$114.84 \$0,00	\$328.35 \$337.02 \$796.59	\$9,280.28
May-02 <u>Actual</u>	\$24,980.86 \$2,108.13	\$7.71 \$738.35 \$17,348.15	\$16,502.93 (\$174.62) \$125.93 \$0.00	\$462.64 \$339.12 \$866.28	\$9,393.57
Apr-02 Actual	\$26,210.35 \$2,158.34	\$9.52 \$897.54 \$17,124.86	\$17,043.13 \$38.88 \$159.64 \$0.00	\$583.72 \$368.32 \$876.92	\$9,234.54
Mar-02 <u>Actual</u>	\$26,152.46 \$2,091.79	\$11.93 \$912.38 \$16,314.25	\$15,324.01 \$36.49 \$173.66 \$0.00	\$582.96 \$329.46 \$820.73	\$8,739.57
Feb-02 <u>Actual</u>	\$29,434.42	\$12.61 \$974.14 \$16,410.58	\$12,987.81 \$25.21 \$233.06 \$0,00	\$874.40 \$322.79 \$798.51	\$8,004.58
Jan-02 <u>Actual</u>	\$30,933.82 \$1,992.26	\$14.74 \$892.29 \$16,708.92	\$15,162./1 \$38.29 \$224.82 \$0.00	\$915.49 \$322.79 \$886.87	\$5,474.39
	<u>revenues</u> res R1 it R-2 it	R41T G-11T	64 T T S S T T T S S T T T S S T T T S T T T S T	Housing Authority Special Contracts OL & Mun. & St Ltg.	OL & Gell Dusk Lig. External Supplier Revenue Fnamy Bank